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Link To Fees:	https://dor.sc.gov/resources-site/publications/Publications/FY21_Proviso117.73.pdf

Commitment Items

Agency Code	Agency Name	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated, Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	Actual Revenue	Estimated Revenue	Projected Revenue
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020010	MISC FEES FOIA REQ	30-4-30(B)	To defray costs of providing information for FOIA requests	Taxpayer Advocate Activities		Actual costs of providing FOIA documentation	\$9,379	\$10,000	\$10,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020014	DOR NSF FEES	34-11-70(a), 34-11-70(3)	To defray costs of processing invalid payments	General Operations		\$30 service charge to compensate DOR for incurred expenses in processing bad payments	\$327,475	\$350,000	\$350,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4120190000	REVIT AGREE APPL FEE	12-10-100	To defray costs associated with processing Revitalization documents	General Operations		\$500 Initial Application fee; \$250 Annual Fee	\$127,250	\$145,000	\$145,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4380070000	DOR COST RECOVERY FE	12-4-388(C & D)	To reimburse DOR for the administration of various provisions	General Operations		Fees charged to taxpayers, to include installment agreements, certificates of compliance, etc.	\$1,268,258	\$1,300,000	\$1,300,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4420090000	JOB DEV CR ANNUAL	12-10-105	To defray costs associated with auditing Job Development Credit reports	General Operations		\$1,000 for each business claiming in excess of \$10,000 in credits	\$237,457	\$400,000	\$400,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020000	SL OF SERVICES	12-56-60(B)	To defray costs associated with setoff debt collection act	General Operations		\$25 per refund setoff	\$7,389,065	\$7,000,000	\$7,000,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020013	DOR GEAR FEES	12-4-580	To defray costs associated with GEAR program	Collections		Negotiated fee charged by SCDOR to the governmental entity that is owed a debt	\$5,252,950	\$5,400,000	\$5,400,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480210000	SALE OF RECYCLE MAT	12-4-390(A)	To defray costs associated with shredding	General Operations		Money received from recycling paper related products	\$5,543	\$8,000	\$8,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4520010000	REFUND PYR EXP		To record the refund of a prior year expenditure	General Operations		Money received from a prior year's expenditure	\$94,459	\$0	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4520010039	SCANA & SANTEE COOPE		To record revenue received as part of the Santee Cooper settlement	General Operations		To track revenue received related to Santee Cooper settlement	\$26,486	\$0	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4890040000	MISC TRNSF-OTHR FD	12-36-2630(3); 4-10-90(B); 4-10-360; 4-10-440(A); 4-10-940;	To defray costs of the administration of various taxes	General Operations		% of collections or set fees for the administration of various taxes	\$17,467,982	\$17,500,000	\$17,500,000
R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	4890040000	MISC TRNSF-OTHR FD	12-4-375	To defray administrative costs, including staff.	General Operations		First \$150,000 in revenue generated from bankruptcy cases.	\$150,000	\$150,000	\$150,000
R440	Department Of Revenue	30350099	COVID-19 GF REIMBURS	4520010000	REFUND PYR EXP		To reimburse for prior year (FY20) general fund spending eligible for CARES Act reimbursement.	General Operations		Reimbursements provided via the CARES Act.	\$844,621	\$0	\$0
R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	4060090000	ADMISSION TAX-BINGO	12-4-390(B)	To provide funding for Bingo tax activities	General Operations		Actual cost of all Bingo related expenditures	\$286,680	\$450,000	\$450,000
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	4380020000	TRNG CONF REG FEE	12-4-388	To provide funding for Taxpayer Education Workshops	Taxpayer Education Workshops	12-4-388(B)	Registration fee charged to taxpayer education workshop attendees	(\$1,600)	\$0	\$0
										Actual cost of			

R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	4010020000	EMPLOYER W/H INC TAX	12-4-330(D)	To provide funding for Expert Witness activities	General Operations		obtaining expert witnesses for specific, complex tax cases	\$0	\$100,000	\$100,000
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	4890040000	MISC TRNSF-OTHR FD	Proviso 109.4	To provide funding for the SCBOS program	General Operations	Proviso 109.4	Collection Assistance fees assessed on debt collected	\$2,132,995	\$2,300,000	\$2,300,000
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	4890040000	MISC TRNSF-OTHR FD	12-4-393	To provide funding for Data Warehouse activities	General Operations		Actual costs of developing and maintaining a data warehouse used for tax compliance and collections	\$1,622,048	\$2,050,000	\$2,050,000
R440	Department Of Revenue	39580000	SALE OF ASSETS	4536030000	SL- OTR NCAP ITEMS	11-35-3820	To record money (after fees) from the sale of surplusd assets	Asset Purchases		Money received from State Surplus for the sale of assets	\$3,758	\$5,000	\$5,000
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	4660010000	INVEST ERN	CFDA 16.922	To record interest earned on fund 45520000 balance	Criminal Investigative Expenses		Money received from interest earned on fund 45520000's balance.	\$13,879	\$15,000	\$15,000

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Agency Funds

Cash Balances and Expenditures

Agency Code	Agency Name	Fund Number	Fund Title	Year End Cash Balance	Total Expenditures From Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
R440	Department Of Revenue	30350000	OPERATING REVENUE	\$6,018,697	\$33,573,097	17.93%	The carry-forward balance is needed to fund the agency's transition to a cloud-based platform, which is the "next generation" of security standards. This involves establishing a cloud-based security platform and moving computer systems from the state data center into the secure cloud. These funds will also be used to provide a contingency for unplanned one-time spending that may need to occur during the year.
R440	Department Of Revenue	30350023	TOBACCO ENFORCEMENT	\$359,327	\$275,670	130.35%	These funds are needed to provide funding for the audit and enforcement of the Tobacco Tax laws. The balance being carried forward will also be used to provide funding for 12-21-735(I) as passed in H.4151.
R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	\$527,723	\$194,323	271.57%	These funds are needed to provide funding for Bankruptcy related functions of the agency. The funds will be used for personnel costs related to Bankruptcy.
R440	Department Of Revenue	30350099	COVID-19 GF REIMBURS	\$0	\$844,621	0.00%	
R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	\$2,713	\$286,680	0.95%	
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	\$3,232	\$0	0.00%	
R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	\$1	\$0	0.00%	
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	\$2,755,179	\$453,833	607.09%	These funds are needed to provide funding for the South Carolina Business One Stop (SCBOS) program. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need.
R440	Department Of Revenue	36340000	CAP RES FD OPER	\$0	\$7,447,036	0.00%	
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	\$1,558,062	\$1,623,511	95.97%	These funds are needed to provide funding for the Data Warehouse functions of the agency. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need.
R440	Department Of Revenue	39580000	SALE OF ASSETS	\$39,831	\$0	0.00%	
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	\$687,925	\$13,294	5174.75%	These funds were given as part of an Equitable Sharing agreement, and can only be spent as outlined in the agreement. Due to those stipulations, the exhaustion of this fund balance will take several years.

